



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CLEAR LAKE MUNICIPAL WATER UTILITY

Principal Office: 360 4TH STREET
P.O. BOX 48
CLEAR LAKE, WI 54005-0048

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLEAR LAKE MUNICIPAL WATER UTILITY**Utility Address:** 360 4TH STREET

P.O. BOX 48

CLEAR LAKE, WI 54005-0048

When was utility organized? 1/1/1913**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR BANNINK ALBERT**Title:** VILLAGE CLERK-TEASURER**Office Address:**

360 4TH STREET

P.O. BOX 48

CLEAR LAKE, WI 54005-0048

Telephone: (715) 263 - 2157**Fax Number:** (715) 263 - 2666**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: STEVEN A. SCHEIDLER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR ALBERT BANNINK**Title:** VILLAGE CLERK-TREASURER**Office Address:**

360 4TH STREET

P.O. BOX 48

CLEAR LAKE, WI 54005-0048

Telephone: (715) 263 - 2157**Fax Number:** (715) 263 - 2666**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEVEN A. SCHEIDLER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 1/16/2001**Period covered by most recent audit:** 2000

Names and titles of utility management including manager or superintendent:

Name: MR JAMES COGBILL**Title:** UTILITY SUPERINTENDANT**Office Address:**
360 4TH STREET
P.O. BOX 48
CLEAR LAKE, WI 54005-0048**Telephone:** (715) 263 - 2157**Fax Number:** (715) 263 - 2666**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR JEFF JOHNSON, CHAIRPERSON

MR RON LESLIE, COMMITTEE MEMBER

MR DEAN TRONRUD, COMMITTEE MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	106,722	109,070	1
Operating Expenses:			
Operation and Maintenance Expense (401)	68,990	69,878	2
Depreciation Expense (403)	14,947	14,883	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,293	20,012	5
Total Operating Expenses	104,230	104,773	
Net Operating Income	2,492	4,297	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,492	4,297	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	4,400	3,000	8
Interest and Dividend Income (419)	20,633	17,511	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	25,033	20,511	
Total Income	27,525	24,808	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	27,525	24,808	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	27,525	24,808	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	568,420	543,612	19
Balance Transferred from Income (433)	27,525	24,808	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	595,945	568,420	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
RENTAL OF SPACE FOR ANTENNA ON TOP OF WATER TOWER	4,400	3
Total (Acct. 418):	4,400	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	20,342	4
INTEREST ON SPECIAL ASSESSMENTS	94	5
INTEREST ON ITEMS PLACED ON 2001 TAX ROLL	197	6
Total (Acct. 419):	20,633	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	106,722	0	0	0	106,722	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	106,722	0	0	0	106,722	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	851,539	847,656	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	248,756	233,984	2
Net Utility Plant	602,783	613,672	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	615	1,235	6
Special Funds (125)	0	0	7
Total Other Property and Investments	615	1,235	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	108,106	70,445	8
Temporary Cash Investments (132)	326,666	308,485	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,678	20,218	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,423	7,692	14
Materials and Supplies (150)	7,884	7,701	15
Prepayments (165)	874	1,645	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	466,631	416,186	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,070,029	1,031,093	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	116,749	116,749	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	595,945	568,420	23
Total Proprietary Capital	712,694	685,169	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,093	4,535	28
Payables to Municipality (233)	23,782	16,206	29
Customer Deposits (235)			30
Taxes Accrued (236)	18,902	18,902	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	46,777	39,643	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	310,558	306,281	38
Total Liabilities and Other Credits	1,070,029	1,031,093	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	851,539	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	851,539	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	248,756	0	0	0	9
Total Accumulated Provision	248,756	0	0	0	
Net Utility Plant	602,783	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	233,984				233,984	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,947				14,947	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,075				1,075	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	16,022	0	0	0	16,022	13
Debits during year						14
Book cost of plant retired	1,250				1,250	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,250	0	0	0	1,250	19
Balance End of Year	248,756	0	0	0	248,756	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.90%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,884	7,701	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,884	7,701	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	116,749	1
Changes during year (explain):		
NO CHANGES		2
Balance end of year	116,749	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	18,902	1
Accruals:		
Charged water department expense	20,293	2
Charged electric department expense		3
Charged sewer department expense	274	4
Other (explain):		
NONE		5
Total Accruals and other credits	20,567	
Taxes paid during year:		
County, state and local taxes	18,902	6
Social Security taxes	1,531	7
PSC Remainder Assessment	134	8
Other (explain):		
NONE		9
Total payments and other debits	20,567	
Balance end of year	18,902	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	306,281	0	0	0	0	306,281	1
Add credits during year:							
For Services	4,277					4,277	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	310,558	0	0	0	0	310,558	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	195,171					195,171	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	615	2
Total (Acct. 124):	615	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,678	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	18,678	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SEWER UTILITY METER ALLOCATED EXPENSES	2,418	12
UTILITY ITEMS PLACED ON 2001 TAX ROLL	2,005	13
Total (Acct. 145):	4,423	
Prepayments (165):		
PREPAID INSURANCE	874	14
Total (Acct. 165):	874	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
VARIOUS 2001 OPERATING EXPENSES ORIGINALLY PAID BY GENERAL FUND	23,782	17
Total (Acct. 233):	23,782	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	849,597	0	0	0	849,597	1
Materials and Supplies	7,792	0	0	0	7,792	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	241,370	0	0	0	241,370	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	308,419	0	0	0	308,419	6
Other (specify):						
NONE					0	7
Average Net Rate Base	307,600	0	0	0	307,600	
Net Operating Income	2,492	0	0	0	2,492	8
Net Operating Income as a percent of Average Net Rate Base	0.81%	N/A	N/A	N/A	0.81%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	116,749	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	582,182	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	698,931	
Net Income		
Net Income	27,525	5
Percent Return on Proprietary Capital	3.94%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NO CHANGE IN RATES IN 2001 OR ANTICIPATED FOR 2002

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

1/28/03 closed to 2002. Move antenna \$ to a/c 418 and test 8" meter. ele

July 15, 2002

Mr. Albert Bannink, Village/Clerk-Treasurer
Clear Lake Municipal Water Utility
360 4th Street
P.O. Box 48
Clear Lake, WI 54005-0048

2001 Analytical Review DWCCA-1160-PJL

Dear Mr. Bannink:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. In item number 2 of our letter dated November 21, 2001, we instructed that the income from renting the space for the antenna on the water tower should be reported in Account 474, Other Water Revenues. Please explain why this income is still reported in Account 418 on page F-2.
2. Please provide a copy of the utility's plan to comply with the large water meter testing requirements as directed in Wis. Admin. Code § PSC 185.76.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1160.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	105,831	1
Total Sales of Water	105,831	
Other Operating Revenues		
Forfeited Discounts (470)	188	2
Other Water Revenues (474)	703	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	891	
Total Operating Revenues	106,722	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	43,969	5
General Operating Expenses (680-690)	25,021	6
Total Operation and Maintenance Expenses	68,990	
Other Operating Expenses		
Depreciation Expense (403)	14,947	7
Amortization Expense (404)		8
Taxes (408)	20,293	9
Total Other Operating Expenses	35,240	
Total Operating Expenses	104,230	
NET OPERATING INCOME	2,492	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	146	138	1
Commercial	4	156	154	2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	302	292	
Metered Sales to General Customers (461)				
Residential	378	17,214	18,278	4
Commercial	53	3,641	3,523	5
Industrial	12	265,614	51,212	6
Total Metered Sales to General Customers (461)	443	286,469	73,013	
Private Fire Protection Service (462)	2		648	7
Public Fire Protection Service (463)	1		29,794	8
Other Sales to Public Authorities (464)	10	1,895	2,084	9
Sales to Irrigation Customers (465)	0			10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0			12
Total Sales of Water	463	288,666	105,831	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	29,794	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	29,794	
Forfeited Discounts (470):		
Customer late payment charges	188	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	188	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	703	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	703	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,869	1
Purchased Water (610)	5,814	2
Fuel or Power Purchased for Pumping (620)	24,635	3
Chemicals (630)		4
Supplies and Expenses (640)	2,157	5
Repairs of Water Plant (650)	1,454	6
Transportation Expenses (660)	2,040	7
Total Plant Operation and Maintenance Expenses	43,969	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,677	8
Office Supplies and Expenses (681)	721	9
Outside Services Employed (682)	2,191	10
Insurance Expense (684)	2,093	11
Employees Pensions and Benefits (686)	5,113	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,226	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	25,021	
Total Operation and Maintenance Expenses	68,990	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,902	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		274	2
Net property tax equivalent		18,628	
Social Security		1,531	3
PSC Remainder Assessment		134	4
Other (specify): NONE			5
Total tax expense		20,293	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228535				3
County tax rate	mills		5.308627				4
Local tax rate	mills		5.795397				5
School tax rate	mills		11.715349				6
Voc. school tax rate	mills		1.485043				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.532951				10
Less: state credit	mills		1.824330				11
Net tax rate	mills		22.708621				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.795397				14
Combined School Tax Rate	mills		13.200392				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.995789				17
Total Tax Rate	mills		24.532951				18
Ratio of Local and School Tax to Total	dec.		0.774297				19
Total tax net of state credit	mills		22.708621				20
Net Local and School Tax Rate	mills		17.583216				21
Utility Plant, Jan. 1	\$	847,656	847,656				22
Materials & Supplies	\$	7,701	7,701				23
Subtotal	\$	855,357	855,357				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	855,357	855,357				26
Assessment Ratio	dec.		0.873299				27
Assessed Value	\$	746,982	746,982				28
Net Local & School Rate	mills		17.583216				29
Tax Equiv. Computed for Current Year	\$	13,134	13,134				30
Tax Equivalent per 1994 PSC Report	\$	18,902					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,902					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	325		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	22,017		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	22,342	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,241		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,329		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,084		20
Total Pumping Plant	49,654	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			325	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			22,017	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	22,342	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			4,241	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			38,329	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,084	20
Total Pumping Plant	0	0	49,654	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	239,067		26
Transmission and Distribution Mains (343)	378,866		27
Fire Mains (344)	0		28
Services (345)	60,657	4,981	29
Meters (346)	36,275	152	30
Hydrants (348)	48,273		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	769,638	5,133	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,826		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,196		38
Other Tangible Property (390)	0		39
Total General Plant	6,022	0	
Total utility plant in service directly assignable	847,656	5,133	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	847,656	5,133	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			239,067	26
Transmission and Distribution Mains (343)			378,866	27
Fire Mains (344)			0	28
Services (345)	250		65,388	29
Meters (346)	1,000		35,427	30
Hydrants (348)			48,273	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,250	0	773,521	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			3,826	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			2,196	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	6,022	
Total utility plant in service directly assignable	1,250	0	851,539	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	1,250	0	851,539	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	10,059		17,051	27,110	1
February	8,117		14,720	22,837	2
March	6,785		15,388	22,173	3
April	9,467		15,538	25,005	4
May	7,208		15,497	22,705	5
June	10,986		16,787	27,773	6
July	14,008		17,690	31,698	7
August	12,383		16,794	29,177	8
September	10,575		15,363	25,938	9
October	7,393		16,224	23,617	10
November	8,651		12,261	20,912	11
December	9,763		15,552	25,315	12
Total annual pumpage	115,395	0	188,865	304,260	
Less: Water sold				288,666	13
Volume pumped but not sold				15,594	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				1,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,000	19
Volume pumped but unaccounted for				14,594	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,265	23
Date of maximum: 8/15/2001					24
Cause of maximum: flushing					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				59	26
Date of minimum: 11/1/2001					27
Total KWH used for pumping for the year				349,088	28
If water is purchased: Vendor Name: LAND O" LAKES CORPORATION					29
Point of Delivery: PUMPED DIRECTLY INTO MAINS					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
LIBRARY WELL AND PUMPHOUSE	2	304	10	540,745	Yes	1
LANDOLAKES PUMPHOUSE	3	300	10	0	No	2
WATER TOWER PUMPHOUSE	4	308	10	327,986	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#4		1
Location	RY WELL AND PUMPHOUSEATER TOWER PUMPHOUSE			2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GOULD	PEERLESS		5
Year Installed	1996	1958		6
Type	SUBMERSIBLE	CENTRIFUGAL		7
Actual Capacity (gpm)	500	600		8
Pump Motor or Standby Engine Mfr	GOULD	PEERLESS		9
Year Installed	1996	1958		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	8	8		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1980		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	134		10
Total capacity in gallons (actual)	200,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	106	0	0	0	106
M	D	4.000	8,328	0	0	0	8,328
M	D	6.000	19,864	0	0	0	19,864
M	D	8.000	5,515	0	0	0	5,515
M	D	10.000	1,422	0	0	0	1,422
M	D	12.000	2,639	0	0	0	2,639
Total Within Municipality			37,874	0	0	0	37,874
Total Utility			37,874	0	0	0	37,874

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	406	2	2	0	406		1
M	1.000	48	5	0	0	53	10	2
M	1.250	1	0	0	0	1		3
M	1.500	8	1	0	0	9		4
M	2.000	3	0	0	0	3		5
M	3.000	3	0	0	0	3		6
M	6.000	2	0	0	0	2		7
M	8.000	1	0	0	0	1		8
Total Utility		472	8	2	0	478	10	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	452	0	25	0	427	0	1
1.000	13	1	0		14	0	2
1.250	1	0	0	0	1	0	3
1.500	7	0	0	1	8	1	4
2.000	6	0	0	(2)	4	1	5
3.000	3	0	0	0	3	1	6
6.000	2	0	0	0	2	0	7
8.000	1	0	0	0	1	0	8
Total:	485	1	25	(1)	460	3	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	375	41	5	5	0	1	427	1
1.000	3	7	3	1	0	0	14	2
1.250	0	1	0	0	0	0	1	3
1.500	1	4	2	0	0	1	8	4
2.000	3	0	0	1	0	0	4	5
3.000	0	0	0	3	0	0	3	6
6.000	0	0	1	0	0	1	2	7
8.000	0	0	1	0	0	0	1	8
Total:	382	53	12	10	0	3	460	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	79				79	2
Total Fire Hydrants	79	0	0	0	79	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	40
Number of distribution system valves end of year:	16
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC600 SALARIES AND WAGES-CHARGED PER MAINTENANCE EMPLOYEES TIME SHEETS,
ACCORDING TO THEM ADDITIONAL TIME NECESSARY FOR ROUTINE MAINTENANCE DURING
2001 AND WAGES RATES WERE INCREASED FROM PRIOR YEAR.

Water Services (Page W-16)

SERVICES FUNDED BY CHARGES TO CUSTOMERS IN FORM OF SPECIAL ASSESSMENTS AND
ALSO PAID IN 2001.

Meters (Page W-17)

UTILITY HAS HAD 2" METERS IN USE AS RESIDENTIAL CUSTOMERS FOR MANY YEARS

UTILITY FAILED TO TEST THE 6" AND 8" METERS-NO REASON

ADJUSTMENTS NECESSARY PER UTILITY SUPT TO ADJUST TO THEIR ACTUAL COUNT AT
YEAR END
